

General Instructions for Child Support Worksheet

(1) General Instructions.

- (a) The Child Support Worksheet and Credit Worksheet are mandatory for use in calculating the appropriate child support obligation under these Guidelines. The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
- (b) The Child Support Worksheet, Credit Worksheet, Instructions for Worksheets, and Child Support Schedule are part of the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or CS Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
- (c) The designations in the Instructions correspond to the designations on the Worksheet, including parts and line numbers, to allow simple correlation of the Instructions to the Worksheets. The headings for each part are only for ease of identification of the various parts on the Worksheet.
- (d) Use of Columns on the Worksheets.
 - 1. For standard parenting situations, Column A shall be used for the PRP's information, and Column B shall be used for the ARP's information.
 - 2. For split parenting situations, Column A shall be used for the Mother's information, and Column B shall be used for the Father's information.
 - 3. Column C shall be used to enter a total of Column A and B where instructed.

(2) Instructions for Child Support Worksheet.

(a) Part I – Identification. [Rule 1240-2-4-.04]

In Part I of the Child Support Worksheet, enter the case specific information on the top section of the form: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable), name and date of birth of each child for whom support is being determined, and the number of days each child spends with each parent and/or non-parent caretaker.

(b) Part II – Basic Obligation.

- 1. Monthly Gross Income. [Rule 1240-2-4-.04(3)]
 - (i) Line 1 – Enter each parent's monthly gross income in the appropriate column. Do not include child support payments received on behalf of other children or benefits received from means-tested public assistance programs.
 - (ii) Line 1a – Self-Employment Tax. [Rule 1240-2-4-.04(4)]

Enter on Line 1a of this Worksheet the amount of any self-employment tax paid by the parent.
- 2. Adjustments Against Gross Income for Qualified Other Children.

A parent seeking credit for qualified other children must enter all pertinent information on the Credit Worksheet in order to calculate the correct amount of the credit. Instructions for the Credit Worksheet are below in Rule 1240-2-4-.08(3)].

(i) Line 1b – Pre-existing Child Support Orders. [Rule 1240-2-4-.04(5)]

Enter on Line 1b the total monthly amount of each parent's pre-existing child support obligations that are actually being paid. Do not enter any amounts paid for arrears. The amount to be entered for this credit shall be transferred from Part III of the Credit Worksheet.

(ii) Lines 1c / 1d – Qualified Other Children Not Subject to a Pre-existing Order. [Rule 1240-2-4-.04(6)]

Adjustments shall be considered for either parent for qualified children of the parent not subject to a pre-existing order.

(I) Line 1c - For other qualified children living in the home of the parent, enter in the appropriate column on Line 1c the amount of the credit from Line 6 of the Credit Worksheet.

(II) Line 1d - For other qualified children not living in the home of the parent, enter in the appropriate column on Line 1d the amount of the credit from Line 11b of the Credit Worksheet.

3. Line 2 – Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].

Subtract the amounts, if any, on Lines 1a, 1b, 1c, and 1d from Line 1. Enter the remainder as each individual parent's AGI in the appropriate column of Line 2. Add Line 2, Columns A and B together to arrive at the combined AGI and enter this amount on Line 2, Column C.

4. Line 3 – Percentage Share of Income (PI). [Rule 1240-2-4-.02(16) and .04]

Calculate the individual parent's percentage share (PI) of the combined adjusted gross income by dividing each parent's Line 2 by the combined figure on Line 2, Column C. Enter the resulting percentages on Line 3 in Column A and B as appropriate. The sum of Line 3, Column A and Column B must equal one hundred percent (100%).

5. Line 4 – Basic Child Support Obligation (BCSO). [Rule 1240-2-4-.02(5), .04(7) and .09]

(i) For standard parenting situations, determine the "Basic Child Support Obligation" from the CS Schedule based upon the combined adjusted gross income of the parents from Line 2, Column C and the number of children for whom support is being determined. Enter the amount on Line 4, Column C. For split parenting situations, Lines 6a and 6b will be used instead of Lines 4 and 5.

(ii) When the combined adjusted gross income falls between two amounts on the Schedule, round up to the next higher amount. Use the rounded-up number to determine the BCSO on the CS Schedule for the number of children for whom support is being determined. [Rule 1240-2-4-.04(7)(b)]

(c) Part III – Each Parent's Share of the Child Support Obligation.

1. Line 5 – Each Parent’s Share of BCSO from Line 4 – Standard Parenting. [Rule 1240-2-4-.02(16), (20) and .04]

For standard parenting situations, calculate each parent’s share of the BCSO by multiplying the parent’s PI from Line 3 times the BCSO from Line 4 and enter results on Line 5. [Line 3, Column A, times Line 4, Column C, enter result on Line 5, Column A for the PRP’s share; Line 3, Column B, times Line 4, Column C, enter result on Line 5, Column B for the ARP’s share.]

2. Lines 6a and 6b – Each Parent’s Share of BCSO – Split Parenting. [Rule 1240-2-4-.02(16), (20) and (21) and .04]

For split parenting situations, Lines 4 and 5 will not be used. Instead, each parent’s support obligation will be calculated as indicated below and entered on either Line 6a or 6b. Split parenting will only occur if there are at least two (2) children who are the subject of the support order and each parent is the PRP of at least one (1) child for whom support is being calculated.

- (i) Line 6a – Mother’s Obligation.

Mother’s child support obligation for the children for whom the Father is the PRP is calculated by using the combined AGI on Line 2, Column C and the number of children for whom the Father is the PRP to determine the BCSO for these children. This BCSO is multiplied by Mother’s PI from Line 3, Column A. The result is placed on Line 6a, Column A.

- (ii) Line 6b – Father’s Obligation.

Father’s child support obligation for the children for whom the Mother is the PRP is calculated by using the combined AGI on Line 2, Column C and the number of children for whom the Mother is the PRP to determine the BCSO for these children. This BCSO is multiplied by the Father’s PI from Line 3, Column B. The result is placed on Line 6b, Column B.

- (d) Part IV – Parenting Time Adjustment. [Rule 1240-2-4-.02(15) and .03(6)(e)]

1. General Instructions.

- (i) This Part applies only to situations in which a child spends one hundred twenty-one (121) days or more with the ARP or fifty-three (53) days or fewer with the ARP.
- (ii) Any child with whom the ARP spends between fifty-four (54) and one hundred (120) days is not included in any calculation for the parenting time adjustment.
- (iii) In standard parenting situations, all calculations for the ARP will be entered in Column B.
- (iv) In split parenting situations, the adjustment is applicable to either parent as an ARP, since each parent will be the ARP of at least one (1) child. When calculating the adjustment for the Mother, entries will be made in Column A. When calculating the adjustment for the Father, entries will be made in Column B.

- (v) If the adjustment is not applicable to either parent, skip Part IV in its entirety.

2. Lines 7a and 7b – Reduction to ARP’s BCSO. [Rule 1240-2-4-.03(6)(e)2]

(i) Line 7a – ARP’s Total Number of Days.

- (I) On Line 7a, enter the number of days per year that the ARP spends with the children for whom support is being calculated and with whom the ARP spends a minimum of one hundred twenty-one (121) days per calendar year.
- (II) If the ARP is not spending the same number of days per calendar year with all applicable children, then an average number of days per calendar year shall be calculated and entered on Line 7a.
- (III) For example, if the ARP spends one hundred thirty (130) days per calendar year with three children for whom support is being calculated, one hundred thirty (130) should be entered on Line 7a. In contrast, if the ARP spends one hundred twenty-five (125) days with one child, one hundred fifty-five (155) days with the second child, and one hundred (100) days with the third child, the average number of days per calendar year would be one hundred forty (140): one hundred twenty-five (125) days + one hundred fifty-five (155) days = two hundred eighty (280) days ÷ two (2) children.

(ii) Line 7b – Parenting Time Adjustment Percentage.

The number of days from Line 7a shall be applied to the chart below to determine the parenting time adjustment percentage. In the examples above for Line 7a, one hundred thirty (130) days would result in a ten percent (10%) decrease, and one hundred forty (140) days results in a twenty percent (20%) decrease. The parenting time adjustment percentage shall be entered on Line 7b.

121 - 136 days	= 10% reduction in support
137 - 151 days	= 20% reduction in support
152 - 166 days	= 30% reduction in support
167 - 181 days	= 40% reduction in support
182 +	= 50% reduction in support

3. Lines 8a and 8b – Increase to ARP’s BCSO. [Rule 1240-2-4-.03(6)(e)3]

(i) Line 8a – ARP’s Total Number of Days.

- (I) On Line 8a, enter the number of days per year that the ARP spends with the children for whom support is being calculated and with whom the ARP spends fifty-three (53) or fewer days per calendar year.
- (II) If the ARP is not spending the same number of days per calendar year with all applicable children, then an average number of days per calendar year shall be calculated and entered on Line 8a.
- (III) For example, if the ARP spends fifty (50) days per calendar year with three children for whom support is being calculated, fifty (50)

should be entered on Line 8a. In contrast, if the ARP spends forty-seven (47) days with one child, thirty-three (33) days with the second child, and eighty (80) days with the third child, the average number of days per calendar year would be forty (40): $\text{forty-seven (47) days} + \text{thirty-three (33) days} = \text{eighty (80) days} \div \text{two (2) children}$].

(ii) Line 8b – Parenting Time Adjustment Percentage.

The number of days from Line 8a shall be applied to the chart below to determine the parenting time adjustment percentage. In the examples above for Line 8a, fifty (50) days and forty (40) days both result in a ten percent (10%) increase. The parenting time adjustment percentage shall be entered on Line 8b.

53 – 39 days = 10% increase in support
38 – 24 days = 20% increase in support
23 – 9 days = 30% increase in support
8 – 0 days = 35% increase in support

4. Line 9 – Amount of Adjustment in ARP’s Support Obligation.

- (i) For standard parenting situations, multiply the ARP’s parenting time adjustment percentage from Column B of either Line 7b or Line 8b times the ARP’s support obligation from Line 5, Column B. Enter the result on Line 9, Column B.
- (ii) For split parenting situations, multiply the ARP’s parenting time adjustment percentage from either Line 7b or Line 8b times that ARP’s support obligation from Line 6a and/or 6b. Enter the result(s) on Line 9 in the appropriate column.
- (iii) If a child support obligation is being calculated for multiple children, and the ARP spends one hundred twenty-one (121) days or more per year with at least one child and fifty-three (53) or fewer days with at least one child, then the percentage increase is offset against the percentage decrease and the resulting percentage is applied to the child support obligation as indicated above in either subpart (i) or (ii). For instance, if the ARP spends one hundred sixty (160) days with one child for a thirty percent (30%) reduction in support, thirty-seven (37) days with another child for a twenty percent (20%) increase in support, and eighty (80) days with a third child with no adjustment in support, then the support obligation would be reduced by ten percent (10%) [thirty percent (30%) minus (-) twenty percent (20%)].

5. Line 10 – Each Parents’ Share of BCSO Following Adjustment. [Rule 1240-2-4-.03(6)(e)]

- (i) For standard parenting situations, add or subtract, as appropriate, Line 9, Column B from Line 5, Column B and enter the result in Line 10, Column B. For the PRP, enter on Line 10, Column A the unadjusted amount from Line 5, Column A.
- (ii) For split parenting situations, add or subtract, as appropriate, Line 9 from Line 6a and/or 6b, as appropriate, and enter the result(s) in the appropriate column on Line 10. If an ARP is not eligible for the adjustment, enter on Line 10 the unadjusted amount for that parent from Line 6a or Line 6b, as appropriate.

- (iii) The amounts on Line 10 represent each parent's share of the BCSO after adjustments are made for an ARP's additional parenting time.

(e) Part V – Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]

1. General Instructions.

- (i) This Part includes only health insurance premiums and work-related childcare expenses. Only amounts actually paid are included in the calculation. If expenses are not incurred regularly, a monthly amount shall be calculated by averaging the expense over a twelve (12) month period. Enter the monthly amount of the expense on either Line 11a or 11b in the column of the parent who is paying or will pay the expense.
- (ii) Additional expenses of a non-parent caretaker shall be included in calculating the amount of these expenses.

2. Line 11a – Children's Portion of Health Insurance Premium. [Rule 1240-2-4-.04(8)(b)]

- (i) Enter on Line 11a in the column of the parent responsible for payment the amount that is, or will be, paid by a parent either directly or through payroll deduction for health insurance for the children for whom support is being determined.
- (ii) Payments that are made by a parent's employer and not deducted from the parent's wages shall not be included. Only the portion of the health insurance premium actually attributable to the children for whom support is being determined and actually paid by the parent is included. If the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium shall be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy and entered on Line 11a.

$$\begin{array}{ccccccc}
 \$ & \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = \$ & \underline{\hspace{2cm}} & \times \underline{\hspace{2cm}} = \underline{\hspace{2cm}} \\
 \text{Total} & & & \text{No. of Persons} & & \text{Per Person} & & \text{No. of Children} & & \text{Child's Portion} \\
 \text{Premium} & & & \text{Covered by Policy} & & \text{Cost} & & \text{Subject to Order} & & \text{of Premium}
 \end{array}$$

3. Line 11b – Work-related Childcare Expenses. [Rule 1240-2-4-.04(8)(c)]

On Line 11b enter in the column of the parent responsible for payment the amount of any work-related childcare expense paid by the parent for the child for whom support is being determined.

4. Line 11c – Total Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]

Total the amounts on Lines 11a and 11b, Columns A and B and enter the amounts on Line 11c. Add together Columns A and B from Line 11c to calculate the total adjustments for additional expenses for both parents and enter this amount on Line 11c, Column C.

5. Line 12 – Each Parent's Share of Additional Expenses. [Rule 1240-2-4-.04(8)]

Calculate each parent's share of the additional expenses (both directly paid and paid by payroll deduction) by multiplying each parent's percentage of income (PI) from Line 3 times the combined additional expenses from Line 11c, Column C and enter amounts in the appropriate columns on Line 12. [Line 3, Column A, times Line 11c, Column C for the PRP's share; Line 3, Column B times Line 11c, Column C for the ARP's share.]

6. Line 13 – Adjusted Support Obligation – BCSO plus parent's share of additional expenses. [Rule 1240-2-4-.02(2) & .04(8)(d)]

Using one of the methods specified below, calculate the "Adjusted Support Obligation" by totaling each parent's share of the "Basic Child Support Obligation" and each parent's share of the "Additional Expenses" and enter the amount in the appropriate column on Line 13.

- (i) In standard parenting situations, add together Line 5 and Line 12 for each parent.
- (ii) In split parenting situations, add Line 6a and Line 12, Column A for the Mother; add Line 6b and Line 12, Column B for the Father.
- (iii) If a parenting time adjustment has been calculated in either a standard or split-parenting situation, add together Line 10 and Line 12 for each parent.

7. Line 14 – Total Amount of the Health Insurance Premium and/or Work-Related Childcare Expense Paid Through Payroll Deduction. [Rule 1240-2-4-.04(8)(d)]

Enter in the parent's column on Line 14 the total amount of any health insurance premium either directly paid or paid automatically through payroll deduction plus the amount of any work-related childcare expense paid automatically by the parent through payroll deduction.

8. Line 15 – Credit for the Health Insurance Premium and/or Work-Related Childcare Expense Paid Through Payroll Deduction. [Rule 1240-2-4-.04(8)(d)]

Subtract Line 14 from Line 13 in Column A and in Column B and enter the remainder on Line 15, Columns A and B to credit the parent for the amount of any health insurance premium paid or for the amount of any work-related childcare paid automatically through payroll deduction. The child support order must include the amount of the deduction for these expenses and identify the nature of the obligation. The order shall require that these expenses continue to be paid. (For example, deduction of \$100 monthly for ARP's payment to XYZ Insurance Company for the child's health insurance. ARP shall continue to pay XYZ Insurance Company, or the subsequent health insurance company, for the child's health insurance.) If the childcare expense is not paid through payroll deduction, it shall be included in the FCSO and in the ARP's income assignment.

- (f) Part VI – Presumptive Child Support Order / Modification of Current Support.

1. Line 16 – Presumptive Child Support Order. [Rule 1240-2-4-.02(18) & .04(11)]

- (i) The Presumptive Child Support Order (PCSO) is the amount of child support for which the ARP is responsible.
- (ii) Standard Parenting.

- (I) Enter on Line 16 the amount from Line 15, Column B.
- (II) If the amount on Line 15, Column B exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount entered on Line 16 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated. An opportunity to rebut this limitation is provided under part (g)2 below.

(iii) Split Parenting.

- (I) Subtract the lesser obligation on Line 15 from the greater and enter the difference on Line 16. The parent with the larger obligation pays the other parent the difference between the two amounts.
- (II) If the amount on Line 15 for either parent exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then that amount shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated prior to making the calculation required in item (I) above. An opportunity to rebut this limitation is provided under part (g)2 below.

2. Line 17a – For Modification of Current Child Support Order. [Rule 1240-2-4-.05]

- (i) To determine if a modification is possible, first calculate an order on Lines 1-16 of the Child Support Worksheet using current evidence of the parties' circumstances. If a child support order already exists for the children at issue, the order cannot be modified to the amount calculated above on Line 1 through Line 16 of this Worksheet unless there is a significant variance between the current order and the presumptive amount of support calculated on this Worksheet and entered on Line 16.
- (ii) Enter on Line 17a the amount of the current child support order in the case under consideration.

3. Line 17b – Significant Variance Percentage. [Rule 1240-2-4-.05]

To determine the amount needed to comply with the significant variance requirement, multiply the amount of the current order from Line 17a by .15 (or .075 for low-income cases). Enter the result on Line 17b.

4. Line 17c – Significant Variance Amount. [Rule 1240-2-4-.05]

Subtract the lesser of Lines 16 and 17a from the greater and enter result on Line 17c. If Line 17c is equal to or greater than Line 17b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 16.

(g) Part VII – Uninsured Medical Expenses, Deviations, Final Child Support Obligation.

1. Line 18 - Uninsured Medical Expenses. [Rule 1240-2-4-.03(6)(b)7]

- (i) If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, the ARP's portion of the

established expenses, as determined by the tribunal, shall be entered on Line 18 and added to the PCSO from Line 16.

- (ii) If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, no additional dollar amount shall be added to the PCSO.
- (iii) Every child support order shall specify how the parents are to pay both known and unknown uninsured medical expenses as they are incurred. Parents shall divide these expenses pro rata, unless otherwise specifically ordered by the tribunal.

2. Line 19 – Deviations. [Rule 1240-2-4-.07]

- (i) Specify the reason for the deviation and enter the amount that will be added to or subtracted from the Presumptive Support Order from Line 16.
- (ii) The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).

3. Line 20 – Final Child Support Order. [Rule 1240-2-4-.02(12)]

- (i) To the Presumptive Support Order on Line 16, add/subtract as appropriate the amounts on Lines 18 and 19 and enter the result on Line 20 as the Final Child Support Order.
- (ii) The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.